



## COUNTY OF PLACER

## OFFICE OF THE AUDITOR-CONTROLLER

ANDREW C. SISK, CPA  
Auditor-Controller  
E-mail: [asisk@placer.ca.gov](mailto:asisk@placer.ca.gov)

NICOLE C. HOWARD, CPA  
Assistant Auditor-Controller  
E-mail: [nhoward@placer.ca.gov](mailto:nhoward@placer.ca.gov)

March 21, 2023

Mr. Tristan Butcher, Treasurer-Tax Collector  
Treasurer-Tax Collector's Office  
2976 Richardson Drive  
Auburn, CA 95603

Re: Transfer of Accountability of Treasurer-Tax Collector's Office Assets

Dear Mr. Butcher:

The purpose of our review was to determine whether there has been a proper transfer of accountability of the assets under the control of the former Treasurer-Tax Collector, Jenine Windeshausen, to the new Treasurer-Tax Collector, Tristan Butcher. During our review, we made inquiries with Treasurer-Tax Collector Office (Office) personnel, physically verified capital assets and non-capital assets, and reviewed financial assets and related documentation as of December 30, 2022, and January 3, 2023.

The funds and cost centers included in our review are listed in Attachment A.

As a result of our review, we have determined the accountability of assets of the Office has been properly transferred.

We appreciate the courtesy and cooperation of the Office's staff throughout the course of this review.

Respectfully,

Nicole C. Howard, CPA  
Assistant Auditor-Controller

cc: Placer County Audit Committee  
Eric Waidmann, Assistant Treasurer-Tax Collector  
Jonathan Schmidt, Assistant Treasurer-Tax Collector  
Melanie DeCocq, Administrative and Fiscal Officer II

**Treasurer-Tax Collector's Office**  
**Funds and Cost Centers**  
Attachment A

<b>FUND</b>	<b>FUND TITLE</b>	<b>COST CENTER</b>	<b>COST CENTER TITLE</b>
FD10000	General Fund	CC22001 CC22131	Treasurer-Tax Collector Deposit Suspense Cost Center
FD14001	Placer County Public Financing Authority	CC22041	Placer County Public Financing Authority
FD21200	mPOWER Administration Expense Fund	CC22002	mPOWER
FD31028	Unapportioned Recording Fees Fund	CC22003	Unapportioned Recording Fees T/TC
FD31100	Placer Corp Center – Bond Fund	CC22037	Placer Corp Center - Bond
FD31101	Placer Corp Center - Reserve Fund	CC22038	Placer Corp Center - Reserve
FD31109	Midway Heights Water Reserve Fund	CC22040	Midway Heights Water Reserve
FD31120	mPOWER Folsom	CC22002 CC22051	mPOWER mPOWER Folsom
FD31125	Riolo Vineyard CFD No.2017-1 IA No.1	CC22043	Riolo Vineyard CFD No.2017-1 IA No.1
FD31127	Placer Vineyards CFD	CC22052	Placer Vineyards CFD
FD31128	Dry Creek WP CFD 2021 Cost of Issuance Fund	CC22053	Dry Creek WP CFD 2021 Cost of Issuance Fund
FD31129	Dry Creek WP CFD 2021 Bond Fund	CC22054	Dry Creek WP CFD 2021 Bond Fund
FD31130	Dry Creek WP CFD 2021 Special Tax Fund	CC22055	Dry Creek WP CFD 2021 Special Tax Fund
FD31131	Dry Creek WP CFD 2021 Admin Expense Fund	CC22056	Dry Creek WP CFD 2021 Admin Expense Fund
FD31132	Dry Creek WP CFD 2021 Reserve Fund	CC22057	Dry Creek WP CFD 2021 Reserve Fund
FD31133	Riolo Vineyards CFD IA No. 1 Series 2021 - Cost of Issuance	CC22058	Riolo Vineyards CFD IA No. 1 Series 2021 - Cost of Issuance
FD31134	Riolo Vineyards CFD IA No. 1 Series 2021 - Reserve Fund	CC22059	Riolo Vineyards CFD IA No. 1 Series 2021 - Reserve
FD31135	Riolo Vineyards CFD IA No. 1 Series 2021 - Bond Fund	CC22060	Riolo Vineyards CFD IA No. 1 Series 2021 - Bond
FD31136	Riolo Vineyards CFD IA No. 1 Series 2021 - Special Tax Fund	CC22061	Riolo Vineyards CFD IA No. 1 Series 2021 - Special Tax
FD31137	Riolo Vineyards CFD IA No. 1 Series 2021 - Administrative Expense Fund	CC22062	Riolo Vineyards CFD IA No. 1 Series 2021 - Administrative Expense
FD31138	Riolo Vineyards CFD IA No. 1 Series 2021 - Improvement Fund	CC22063	Riolo Vineyards CFD IA No. 1 Series 2021 - Improvement
FD31300	Credit Card Revolving Fund	CC22010	Credit Card Revolving Fund - TTC
FD31302	Payroll Revolving Fund	CC22001	Treasurer-Tax Collector

**Treasurer-Tax Collector's Office**  
**Funds and Cost Centers**  
Attachment A

FD31428	Heirs	CC22011	Heirs Trust
FD31429	Unclaimed Deposits	CC22012	Unclaimed Deposits - Trust
FD31438	Bickford Ranch	CC22027	Bickford Ranch CFD Form
FD31439	Riolo Vineyards	CC22013	Riolo Vineyards CFD Form
FD31440	Placer Vineyards	CC22014	Placer Vineyards CFD Form
FD32000	City of Auburn Investment Fund	CC22017	City of Auburn Investment
FD32001	Western Placer USD TRAN	CC22018	Western Placer USD TRAN
FD32002	Schools Insurance Group	CC22031	Schools Insurance Group
FD32003	South Placer MUD - Inv.	CC22021	So Placer MUD - Inv.
FD32004	Olympic Valley Public Service District Fund	CC22022	Olympic Valley Public Service District
FD32005	Midway Heights Co. Water District	CC22023	Midway Heights Co Water District
FD32006	American River Authority	CC22032	American River Authority
FD32007	Placer County Water Agency Fund	CC22024	Placer County Water Agency
FD32009	Tahoe City Public Utility District	CC22034	Tahoe City Public Utility District
FD32010	City of Rocklin	CC22035	City of Rocklin
FD32011	Truckee Donner Public Utility District	CC22036	Truckee Donner PUD
FD32013	Dep/Reimb Placer Vineyards	CC22028	Dep/Reimb Placer. Vineyards
FD32014	Dep/Reimb Riolo Vineyards	CC22029	Dep/Reimb Riolo Vineyards
FD32015	Alpine Springs Water Investment Fund	CC22026	Alpine Springs Water Investment
FD32021	Loomis USD TRAN Fund	CC22015	Loomis USD TRAN
FD32022	Roseville Elem TRAN Fund	CC22016	Roseville Elem TRAN
FD32023	Roseville Joint Union High TRAN Fund	CC22019	Roseville Joint Union High TRAN
FD32024	Sierra College TRAN Fund	CC22020	Sierra College Tran
FD32026	Sierra Lakes County Water District Fund	CC22042	Sierra Lakes County Water District
FD32125	Foresthill PUD	CC22033	Foresthill PUD
FD32470	Placer County BOLD Program	CC22120	Placer County BOLD Program
FD80000	Treasury Investment Fund	CC22600	Treasury Company Cost Center
FD80100	Treasury Banking Activity	CC22600	Treasury Company Cost Center